

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85055 / February 5, 2019

Admin. Proc. File No. 3-18756

In the Matter of

POSITION INC.,
TEST CASE ACQUISITION, INC., AND
TIDAL WAVE HOLDING, INC.,

Respondents.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on September 13, 2018, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondents Position Inc., Test Case Acquisition, Inc., and Tidal Wave Holding, Inc. (collectively, “Respondents”).¹

On September 26, 2018, the Division of Enforcement filed the declaration of David S. Frye, which stated that, consistent with Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,² service of the OIP was made on Position Inc. on September 19, 2018; service of the OIP was made on Test Case Acquisition, Inc. on September 14, 2018; and service of the OIP was made on Tidal Wave Holding, Inc. on September 14, 2018.

As stated in the OIP, Respondents’ answers were required to be filed within ten days of service of the OIP.³ As of the date of this order, Respondents have not filed answers. The prehearing conference and the hearing are thus continued indefinitely.

Accordingly, Respondents are ORDERED to SHOW CAUSE by February 19, 2019, why the registrations of their securities should not be revoked by default due to their failures to file an answer and to otherwise defend this proceeding. When a party defaults, the allegations in the OIP will be deemed to be true and the Commission may determine the proceeding against that party upon consideration of the record without holding a public hearing.

¹ *Position Inc.*, Exchange Act Release No. 84109, 2018 WL 4356894 (Sept. 13, 2018).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .160(b), .220(b).

If Respondents fail to respond to this order to show cause, they may be deemed in default, the proceeding may be determined against them, and their securities may be revoked.⁴ Upon review of the filings in response to this order, the Commission will either direct further proceedings by subsequent order or issue a final order resolving the matter.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary

⁴ Rules of Practice 155, 180, 17 C.F.R. § 201.155, .180; *see Position*, 2018 WL 4356894, at *2 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).